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Agenda item 130
Financial reports and audited financial statements, and reports of the Board of Auditors

Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the biennium 2012-2013 and annual financial periods 2012 and 2013

Note by the Secretary-General

Corrigendum

Replace table 4 with the table below.

Table 4
End-of-service liabilities in the United Nations and its funds and programmes (where comparative data is available)

(Thousands of United States dollars)

	End-of-service liabilities			*Including after-service health insurance*			*Method of disclosure*			
Organization	*2013*	*2011*	*Increase (percentage)*	*2013*	*2011*	*Increase (percentage)*	*Full*[a]	*Partial*[b]	*Note*[c]	*Lack of funding plan*
United Nations	3 592 254	3 214 813	12	3 223 015	2 916 305	11	x			x
Peacekeeping operations	1 183 133	958 431	23	896 991	768 750	17	x			x
ITC	62 146	60 116	3	55 922	54 839	2	x			x
UNCDF[d]	12 828	–	–	7 899	–	–	x			
UNDP	954 622	984 687	-3	858 155	826 538	4	x			
UNEP	113 888	102 111	12	84 725	77 216	10	x			x
UNFPA	259 331	195 132	33	209 399	163 289	28	x			
UN-Habitat	24 687	23 292	6	17 805	17 439	2	x			x
UNICEF	922 569	921 563	0	816 022	783 172	4			x	

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Organization	End-of-service liabilities			Including after-service health insurance			Method of disclosure			
	2013	2011	Increase (percentage)	2013	2011	Increase (percentage)	Full[a]	Partial[b]	Note[c]	Lack of funding plan
UNITAR	6 404	4 904	31	4 897	3 720	32	x			
UNHCR	530 053	482 918	10	417 590	350 773	19	x			
UNJSPF	56 319	48 314	17	51 174	44 868	14	x			
UNODC	43 870	42 232	4	29 109	30 178	-4	x			x
UNOPS	66 570	57 027	17	50 427	39 900	26		x	x	
UNRWA[e]	491 717	34 109	1 342	2 727	481	476		x		x
UNU	12 063	9 780	23	8 381	6 684	25	x			
UN-Women	52 605	37 600	40	36 191	27 400	32	x			
International Criminal Tribunal for Rwanda	74 943	86 574	-13	40 895	43 318	-6	x			x
International Tribunal for the Former Yugoslavia	71 703	69 739	3	28 544	26 959	6	x			x
International Residual Mechanism for Criminal Tribunals[d]	3 308			1 659			x			x
Total	**8 535 013**	**7 333 342**	**16**	**6 841 527**	**6 181 829**	**11**	**17**	**2**	**2**	**10**

[a] Fully presented on the face of the financial statements.
[b] Partially presented on the face of the financial statements.
[c] Not fully presented on the face of the financial statements but fully disclosed in the notes.
[d] UNCDF and the International Residual Mechanism for Criminal Tribunals did not produce financial statements in 2011.
[e] In 2011 UNRWA was reporting under the United Nations system accounting standards; therefore, most end-of-service liabilities were not reported in the financial statements.